



KATHLEEN  
**McGUINNESS**  
DELAWARE  
STATE AUDITOR

## ***School Construction: Smyrna School District***

---

**What Was Performed?** An Examination of the Smyrna School District's Schedule of Construction Projects for Fiscal Year Ended June 30, 2019.

**Why This Engagement?** School construction examinations determine compliance with *Delaware Code*, the *State of Delaware Department of Education School Construction Technical Assistance Manual*, and the *State of Delaware Budget and Accounting Policy Manual*. This engagement was performed in accordance with 29 Del. C. §7526 and examines Bond Bill construction project expenses incurred by the school district.

**What Was Found?** It is my pleasure to report this engagement contained an unmodified opinion.<sup>1</sup> In addition, there were no findings required to be reported under *Government Auditing Standards*.

The Fiscal Year Ended June 30, 2019, Statewide School Districts' Construction Projects Examination Engagement for Smyrna School District can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen McGuinness at [Kathleen.Mcguinness@delaware.gov](mailto:Kathleen.Mcguinness@delaware.gov).

---

---

<sup>1</sup> An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.